

E. Todd Sable (P54956)
Jordan M. Sickman
Honigman Miller Schwartz and Cohn LLP
Attorneys for Valeo Switches & Detection Systems, Inc
2290 First National Building
660 Woodward Ave.
Detroit, MI 48226
Telephone: (313) 465-7548
Facsimile: (313) 465-7549

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re)	Chapter 11 Case
)	
DELPHI CORPORATION, et al.)	No. 05-44481
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF RESPONSE TO THE STATEMENT OF RECLAMATION
RE: CLAIM NO. 125 OF VALEO CLIMATE CONTROL CORPORATION**

Please be advised that pursuant to the Amended Final Reclamation Order (Docket No. 881) a Response to the Statement of Reclamation Re: Claim No. 125 on behalf of Valeo Climate Control Corporation was served, via Federal Express, on April 20, 2006, as supplemented on April 21, 2006, on Christina Cattell, Re: Delphi Reclamations, Mail Code # 483-400-216, 5725 Delphi Drive, Troy, Michigan 48098 and Skadden, Arps, Slate, Meagher & Flom LLP, Attn: Matthew J. Micheli, Re: Delphi Reclamations, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606.

Respectfully submitted,

HONIGMAN MILLER SCHWARTZ AND COHN LLP
Attorneys for Valeo Switches & Detection Systems, Inc.

Dated: April 25, 2006

By: /s/ E. Todd Sable
E. Todd Sable (P54956)
Jordan M. Sickman
2290 First National Building
660 Woodward Ave.
Detroit, MI 48226
Telephone: (313) 465-7548
Facsimile: (313) 465-7549
Email: tsable@honigman.com